

2018

**CERTIFICATE**

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of

**City of Windom**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and  
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit 2018			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	7	105,100	29,325	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	5,300		
Solid Waste		8	8,600		
Sewer		9	11,000		
Sewer Lift Station Project		9	10,522		
Water		10	70,500		
		10			
Totals		xxxxxx	211,022	29,325	
Election Required - Review HB2088 Template.					County Clerk's Use Only
Budget Summary		12			
Neighborhood Revitalization			Nov 1, 2017 Total Assessed Valuation		

Assisted by:

Address:

611 Main, P.O. Box 38

Windom, KS 67491

Email:

cityofwindomks@embarqmail.com

Date Attested: 10-3-2017

*Hollie D. Mahoney*  
County Clerk

*Janis Bernad*

*Debra L. Lusk*

*Chris M. Vetter*

*Donna Hagan*

*Bob Bertoni*

*Dana Hoffman*

Governing Body

2018

City of Windom

**Computation to Determine Limit for 2018**

**Amount of Levy**  
+ \$ \_\_\_\_\_  
- \$ \_\_\_\_\_  
\$ \_\_\_\_\_

1. Total tax levy amount in 2017 budget
2. Debt service levy in 2017 budget
3. Tax levy excluding debt service

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017 : + \_\_\_\_\_
5. Increase in personal property for 2017 :
  - 5a. Personal property 2017 + \_\_\_\_\_
  - 5b. Personal property 2016 - \_\_\_\_\_
  - 5c. Increase in personal property (5a minus 5b) + \_\_\_\_\_  
(Use Only if > 0)
6. Valuation of annexed territory for 2017 :
  - 6a. Real estate + \_\_\_\_\_
  - 6b. State assessed + \_\_\_\_\_
  - 6c. New improvements - \_\_\_\_\_
  - 6d. Total adjustment (sum of 6a, 6b, and 6c) + \_\_\_\_\_
7. Valuation of property that has changed in use during 2017 : + \_\_\_\_\_
8. Total valuation adjustment (sum of 4, 5c, 6d & 7) \_\_\_\_\_
9. Total estimated valuation July 1, 2017 \_\_\_\_\_
10. Total valuation less valuation adjustment (9 minus 8) \_\_\_\_\_
11. Factor for increase (8 divided by 10) \_\_\_\_\_
12. Amount of increase (11 times 3) + \$ \_\_\_\_\_
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12) \$ \_\_\_\_\_
14. Debt service levy in this 2018 budget \_\_\_\_\_
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14) \_\_\_\_\_
16. Consumer Price Index for all urban consumers for calendar year 2016 \_\_\_\_\_ 1.400%
17. Consumer Price Index adjustment (3 times 16) \$ \_\_\_\_\_
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17) \$ \_\_\_\_\_ 0

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

County Treas Motor Vehicle Estimate	<u>4,281</u>
County Treas Recreational Vehicle Estimate	<u>246</u>
County Treas 16/20M Vehicle Estimate	<u>0</u>
County Treas Commercial Vehicle Tax Estimate	<u>0</u>
County Treas Watercraft Tax Estimate	<u>352</u>

Page No. 3

2018

City of Windom

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
Capital Improvements	General			5,000	12-1, 118
General	Capital Improvements	30,000			12-1, 118
	<b>Totals</b>	30,000	0	5,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	30,000	0	5,000	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
Revolving Loan	9/1/2005	3/31/2027	2.57	169,907	96,294	3/1, 9/1	3/1, 9/1	2,187	8,099	1,998	8,309
Rural Develop-Water Line	9/1/13	9/1/2053	2.50	296,000	269,519	4/1	4/1	6,738	4,613	6,738	4,613
<b>Total Other</b>											
<b>Total Indebtedness</b>					365,813			8,925	12,712	8,736	12,922
					365,813			8,925	12,712	8,736	12,922

**FUND PAGE FOR FUNDS WITH A TAX LEVY**Page No. 7



City of Windom

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	47	2,532	3,182
Receipts:			
State of Kansas Gas Tax	3,396	3,450	3,440
County Transfers Gas		0	0
Gas Tax		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,396</b>	<b>3,450</b>	<b>3,440</b>
<b>Resources Available:</b>	<b>3,443</b>	<b>5,982</b>	<b>6,622</b>
Expenditures:			
Street Repair and Maint	911	2,800	3,300
Wages	0	0	2,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>911</b>	<b>2,800</b>	<b>5,300</b>
Unencumbered Cash Balance Dec 31	2,532	3,182	1,322
2016/2017/2018 Budget Authority Amount	3,380	3,350	5,300

Adopted Budget Solid Waste	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	153	2,240	4,586
Receipts:			
Charges to Customers	10,000	10,500	12,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,000</b>	<b>10,500</b>	<b>12,900</b>
<b>Resources Available:</b>	<b>10,153</b>	<b>12,740</b>	<b>17,486</b>
Expenditures:			
McPherson Area Solid Waste	7,913	8,154	8,100
Wages	0	0	500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,913</b>	<b>8,154</b>	<b>8,600</b>
Unencumbered Cash Balance Dec 31	2,240	4,586	8,886
2016/2017/2018 Budget Authority Amount	8,400	8,190	8,600

City of Windom

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,360	8,638	12,038
Receipts:			
Charges to Customers	12,636	10,600	13,000
Interest on Idle Funds			
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>12,636</b>	<b>11,600</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>14,996</b>	<b>20,238</b>	<b>26,038</b>
Expenditures:			
Wages	2,887	3,200	4,000
Supplies & Repairs	3,471	5,000	7,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>6,358</b>	<b>8,200</b>	<b>11,000</b>
Unencumbered Cash Balance Dec 31	8,638	12,038	15,038
2016/2017/2018 Budget Authority Amount	11,000	9,600	11,000

Adopted Budget <b>Sewer Lift Station Project</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	9,680	8,475	7,361
Receipts:			
Charges to Customers	9,317	9,408	10,524
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>9,317</b>	<b>9,408</b>	<b>10,524</b>
<b>Resources Available:</b>	<b>18,997</b>	<b>17,883</b>	<b>17,885</b>
Expenditures:			
KS Dept of Health - Loan Payment	10,522	10,522	10,522
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>10,522</b>	<b>10,522</b>	<b>10,522</b>
Unencumbered Cash Balance Dec 31	8,475	7,361	7,363
2016/2017/2018 Budget Authority Amount	10,522	10,522	10,522



City of Windom

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Water</b>			
Unencumbered Cash Balance Jan 1	5,348	120	3,300
Receipts:			
Water Sales	36,243	45,000	45,000
Meter Fees	16,626	19,200	20,000
Interest Income	235	500	500
Other Income	200	300	500
Interest on Idle Funds	233	235	400
Miscellaneous	102	1,000	3,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>53,639</b>	<b>66,235</b>	<b>69,400</b>
<b>Resources Available:</b>	<b>58,987</b>	<b>66,355</b>	<b>72,700</b>
Expenditures:			
Salaries & Wages	26,500	29,000	35,000
Water Purchases	14,687	14,750	14,800
Prof Services	5,642	5,800	5,800
Repairs & Supplies	384	1,850	2,804
Insurance			
Taxes			
Utilities	304	304	304
Loan	11,350	11,351	11,792
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>58,867</b>	<b>63,055</b>	<b>70,500</b>
Unencumbered Cash Balance Dec 31	120	3,300	2,200
2016/2017/2018 Budget Authority Amount	76,223	68,759	70,500

*Bulk  
break down*

Adopted Budget

0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

2018

# NOTICE OF BUDGET HEARING

The governing body of  
**City of Windom**  
will meet on August 9, 2017 at 5:30 pm at City Hall, 611 Main Street, Windom, KS for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	59,272	60.010	71,520	61.744	105,100	29,325	61.751
Debt Service							
Library							
Special Highway	911		2,800		5,300		
Solid Waste	7,913		8,154		8,600		
Sewer	6,358		8,200		11,000		
Sewer Lift Station Project	10,522		10,522		10,522		
Water	58,867		63,055		70,500		
Totals	143,843	60.010	164,251	61.744	211,022	29,325	61.751
Less: Transfers	30,000		0		5,000		
Net Expenditure	113,843		164,251		206,022		
Total Tax Levied	26,055		27,357		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	434,179		443,077		474,886		

### Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	296,000	274,000	0
Revenue Bonds	111,660	104,189	0
Other	0	0	365,813
Lease Purchase Principal	0	0	0
Total	407,660	378,189	365,813

\*Tax rates are expressed in mills

**Dara Hoffman**

City Official Title: City Clerk

**2018 Neighborhood Revitalization Rebate**

Budgeted Funds for 2018	2017 Ad Valorem before	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2017 July 1 Valuation: 474,886

Valuation Factor: 474.886

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**\*\*This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.**



**Input Sheet for City Budget Workbook**

Enter city name ("City of \_\_\_\_"):

City of Windom

Enter county name followed by "County":

McPherson County

Enter year being budgeted (YYYY):

2018

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the 2017 Budget, Certificate Page:

\*If amended, then use the amended figures.\*

Fund Names:	Statute	2017 *Expenditures*	2016 Ad Valorem Tax
General	12-101a	105,280	27,357
Debt Service	10-113		
Library	12-1220	0	

Fund name for all funds with a tax levy:


Total Ad Valorem Tax Levy Funds for 2017 Budgeted Year

27,357

Other (non-tax levy) fund names:

Special Highway	3,350
Solid Waste	8,190
Sewer	9,600
Sewer Lift Station Project	10,522
Water	68,759

Single No Tax Levy Fund:


Total Expenditures for 2017 Budgeted Year

205,701

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2017 Budget, Budget Summary Page

	2015 Tax Rate (2016 Column)
General	60.010
Debt Service	
Library	
0	
0	
0	
0	
Total	60.010

Total Tax Levied (2016 budget column)

26,055

Assessed Valuation (2016 budget column)

434,179

January

February

March

April

May

June

July

August

September

October

November

December

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reviewed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Time:

Location:

Available at:

Must be at least 10 days between date published and hearing held.  
Latest date for notice to be published in your newspaper: July 30, 2017

**Examples**

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July

J7

July 30, 2017

7

30

2017

**Note: All amounts are to be entered as whole numbers only.**

**From the County Clerk's Budget Information**

Total Assessed Valuation for 2017	474,886
New Improvements for 2017	0
Personal Property - 2017	5,181
<b>Territory Added: (Current Year Only)</b>	
Real Estate	371,972
State Assessed	97,733
New Improvements	0
Property that has changed in use for 2017	
Personal Property - 2016	5,147
Gross earnings (intangible) tax estimate for 2018	10
Neighborhood Revitalization	0

Actual Tax Rates for the 2017 Budget:

<b>Fund</b>	<b>Rate</b>
General	61.744
Debt Service	
Library	
0	
0	
0	
0	
<b>Total</b>	<b>61.744</b>

Final Assessed Valuation from the November 1, 2016 Abstract 443,077

**From the County Treasurer's Budget Information - Budget Year Estimates**

Motor Vehicle Tax Estimate	4,281
Recreational Vehicle Tax Estimate	246
16/20 M Vehicle Tax Estimate	0
Commercial Vehicle Tax Estimate	0
Watercraft Tax Estimate	352
LAVTR	0
City and County Revenue Sharing	0

**Computation of Delinquency**

Actual Delinquency for 2015 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\* 4.5%

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

**From the League of Municipalities' Budget Tips (Special City and County Highway Fund)**

2018 State Distribution for Kansas Gas Tax	3,440
2018 County Transfers for Gas***	
Adjusted 2017 State Distribution for Kansas Gas Tax	3,450
Adjusted 2017 County Transfers for Gas***	

\*\*\*Note: Only used when a portion of the County monies are distributed to the Cities under the K.S.A. 79-3425c

**From the 2016 Budget Certificate Page**

<b>Funds</b>	<b>2016 Expenditure Amounts Budget Authority</b>
General	111,550
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	3,380
Solid Waste	8,400
Sewer	11,000
Sewer Lift Station Pr	10,522
Water	76,223
0	
0	

Note: If the 2016 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.



**LEGAL PUBLICATION**  
**NOTICE OF BUDGET HEARING**

The governing body of  
City of Windsor

August 9, 2017 at 5:30 pm at City Hall, 611 Main Street, Winona, KS for the purpose of hearing and objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

### BUDGET SUMMARY

Estimated Tax Rate is subject to change depending on the final assessed valuation.

[illegible]

son Sentinel Sat. July 22, 2017. (1125)

Barbara Herl

Being first duly sworn, deposes and says: That she is  
Circulation Manager of the

# The McPherson Sentinel

a daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

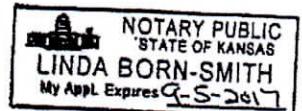
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for: \_\_\_\_\_ insertions, the first publication being \_\_\_\_\_

July 22, 2017

subsequent publications being made on the following dates:

Subscribed and sworn to before me 22 day of July, 2017

by Barbara Herl  
Barbara Herl



Linda Born-Smith Linda Born-Smith  
Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 94.50

**Description:**

Notice of Budget Hearing  
City of Windom  
Budget Summary

## City of Windom

JUL 26 2017

[illegible]

## The McPherson Sentinel

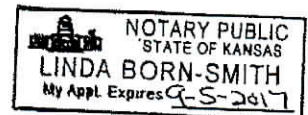
Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

July 22, 2017

subsequent publications being made on the following dates:

Subscribed and sworn to before me 22 day of July 2017

by Barbara Herl  
Barbara Herl



Linda Born-Smith Linda Born-Smith  
Notary Public

My commission expires : September 05, 2017  
Total Amount of Publication \$ 94.50  
Description:

Notice of Budget Hearing  
City of Windsor  
Budget Summary